



FOSTER & BREVER, PLLC
ATTORNEYS AT LAW

ROBERT J. FOSTER (612) 787-7894
THOMAS E. BREVER (612) 787-7893
ANDREW T. BREVER (612) 787-7892
OF COUNSEL, ERIC B. BREVER (612) 787-7891

October 28, 2014

Mr. Patrick Murry
Murry & Associates
Certified Public Accountants
Valley Square Office Center
7575 Golden Valley Rd., Suite 119
Golden Valley, MN 55427

RE: Ed Adams, et ux.

Dear Mr. Murry:

Foster & Brever, PLLC desires to retain Murry & Associates ("MA") in the matter of rendering legal advice and assistance in connection with the determination, reporting and payment of federal and state income and other taxes of the above-named client, and entities in which he has a majority ownership, on the following terms:

MA will charge the above-named client its normal hourly rates for services rendered by members of the firm that provide services under this agreement and will also bill the client for reimbursement of reasonable expenses. You will submit your bills to our firm and we will arrange with the client for payment.

MA have been retained to assist Foster & Brever, PLLC in providing professional services, possibly including research and development of positions on tax and other matters that may result in litigation. It is anticipated that the engagement may also entail correction or amendment of documents.

MA will communicate requests for documentation and information directly to the client but will apprise the undersigned of the progress of your work. Information received by you in this engagement will be treated as subject to the attorney-client privilege and also potentially subject to work product and other privileges.

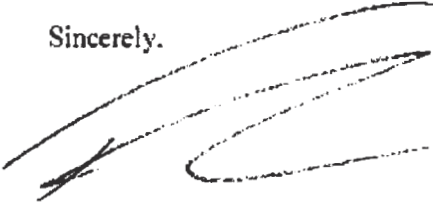
MA agrees to return all documents that it receives in this engagement to Foster & Brever, PLLC, at the conclusion of the case.

MA agrees the firm is acting as an independent contractor and its members are not employees of Foster & Brever, PLLC.

2812 ANTHONY LANE SOUTH, SUITE 200 • ST. ANTHONY, MN 55418
FAX: (612) 788-9879
www.fosterbrever.com

EXHIBIT 2

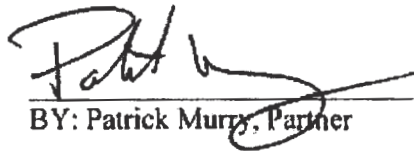
Sincerely,

A handwritten signature in black ink, consisting of several fluid, overlapping strokes.

Thomas E. Brever

We agree to be retained on the terms and conditions herein contained.

Murry & Associates

A handwritten signature in black ink, appearing to read 'Patrick Murry', written over a horizontal line.

Dated: Oct 29, 2014

BY: Patrick Murry, Partner